

## AMENDMENTS TO THE SPECIFICATION

Please amend the specification as follows.

On pages 31-32 of the specification, please amend the paragraph bridging pages 31 and 32 to read:

FIGS. 4A to 4K are process sectional views showing a method for manufacturing a MOS transistor according to a fourth embodiment of the present invention. First, as shown in FIG. 4A, a thermal oxide film 22 of thickness between about 200 and 300 nm is formed on a monocrystalline silicon substrate ~~[[41]]~~ 21 by means of thermal oxidation. After the thermal oxidation, NO, N<sub>2</sub>O, NH<sub>3</sub>, or nitrogen radicals may be used to replace a SiN film for a region of the thermal oxide film 22 at least about 10 to 20 nm deep from its surface.

On pages 61-62 of the specification, please amend the paragraph bridging pages 61 and 62 to read:

In these figures, reference numeral 71 denotes a semiconductor substrate (a silicon substrate or the like), reference numeral 72 denotes an element isolating insulating film of the STI Structure, reference numeral 73 denotes a gate insulating film, reference numeral 74 denotes a gate electrode, reference numerals 15a and ~~[[15b]]~~ 76a denote source and drain regions (extension regions) containing impurities of a relatively low concentration, reference numerals ~~[[75b]]~~ 15b and 76b denote source and drain regions containing impurities of a relatively high concentration, and reference numeral 77 denotes a side wall insulating film formed on side walls of the gate electrode

74. The gate electrode 74 is, for example, a metal gate electrode, a polysilicon gate electrode, a polymetal gate electrode, or a polycide gate electrode.